

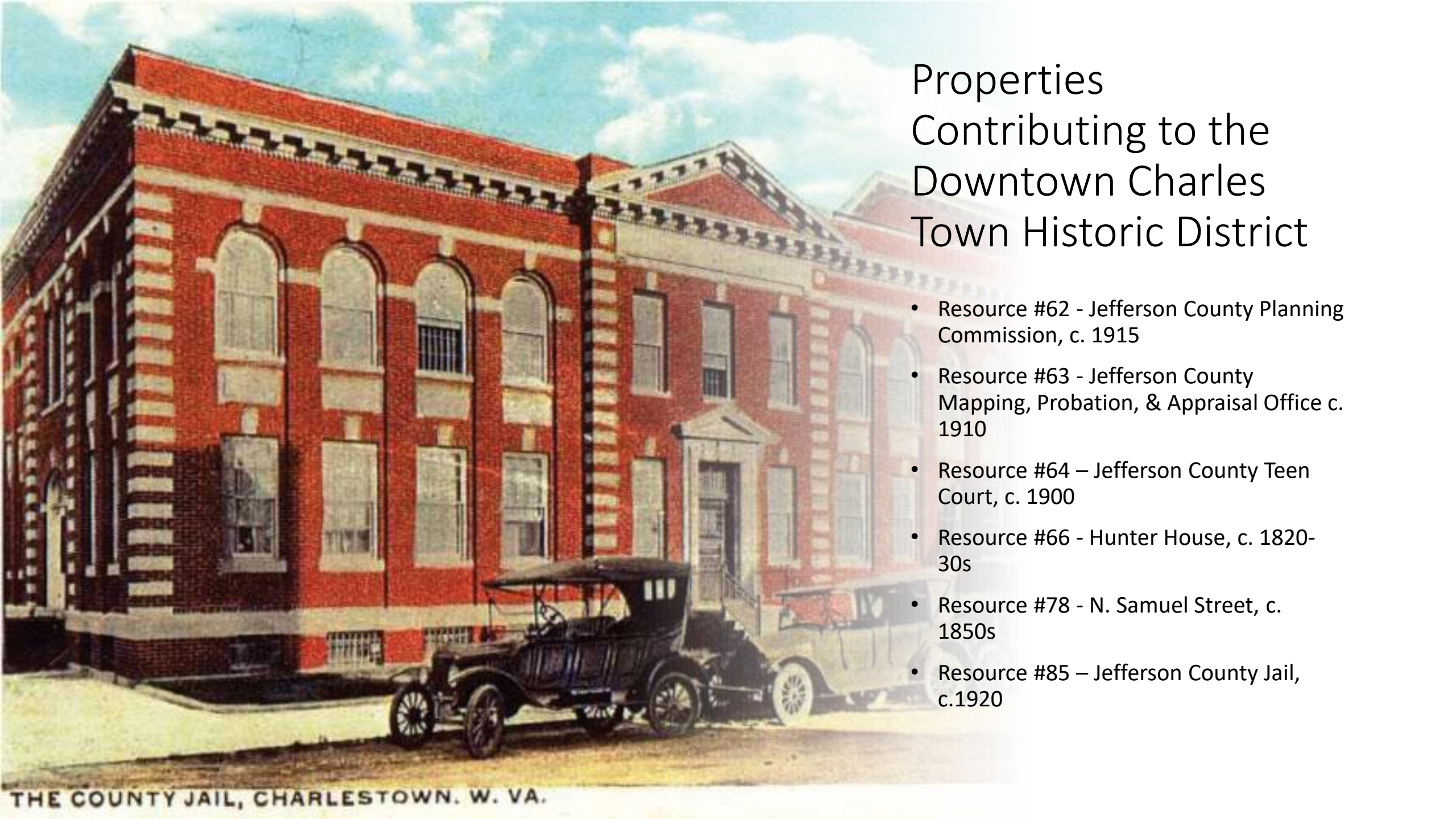
Jefferson County's Historic Listings

10 Historic Districts

- Downtown Charles Town HD
- Old Charles Town HD
- South Charles Town HD
- The Rocks HD
- Harpers Ferry HD
- Harpers Ferry National Historic Park
- Middleway HD
- Scrabble HD
- Shepherdstown HD
- Morgan's Grove HD

89 Individually Listed Properties

- Includes farms, schools and universities, churches, industrial, and public works/facilities
- Houser-Mahoney House
- Charles Town Opera House
- Cool Springs Farm
- Halltown Colored Free School
- Lee-Longworth House
- Rellim Farm
- Charles Town Mining, Manufacturing, & Improvement Company Building
- Wild Goose Farm
- Allemong House



Properties Contributing to the Downtown Charles Town Historic District

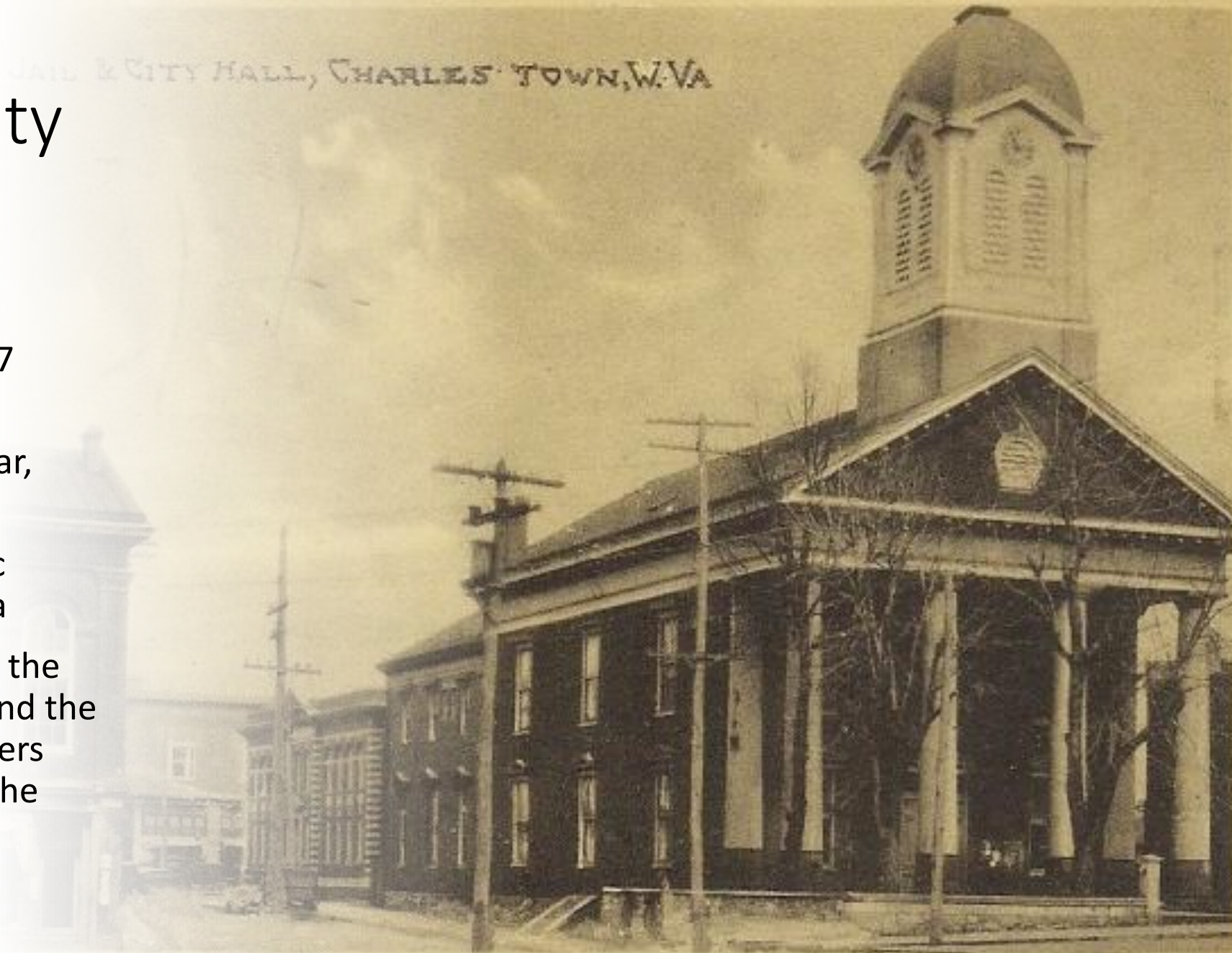
- Resource #62 - Jefferson County Planning Commission, c. 1915
- Resource #63 - Jefferson County Mapping, Probation, & Appraisal Office c. 1910
- Resource #64 – Jefferson County Teen Court, c. 1900
- Resource #66 - Hunter House, c. 1820-30s
- Resource #78 - N. Samuel Street, c. 1850s
- Resource #85 – Jefferson County Jail, c.1920

THE COUNTY JAIL, CHARLESTOWN. W. VA.

Jefferson County Courthouse

- Originally constructed 1837
- Largely rebuilt after heavy damage during the Civil War, reconstructed 1871-1872
- One of 16 National Historic Landmarks in West Virginia
- Listed for its connection to the West Virginia Mine Wars and the treason trials of union miners held at the courthouse in the early 1920s

JEFFERSON COUNTY CITY HALL, CHARLES TOWN, W.VA

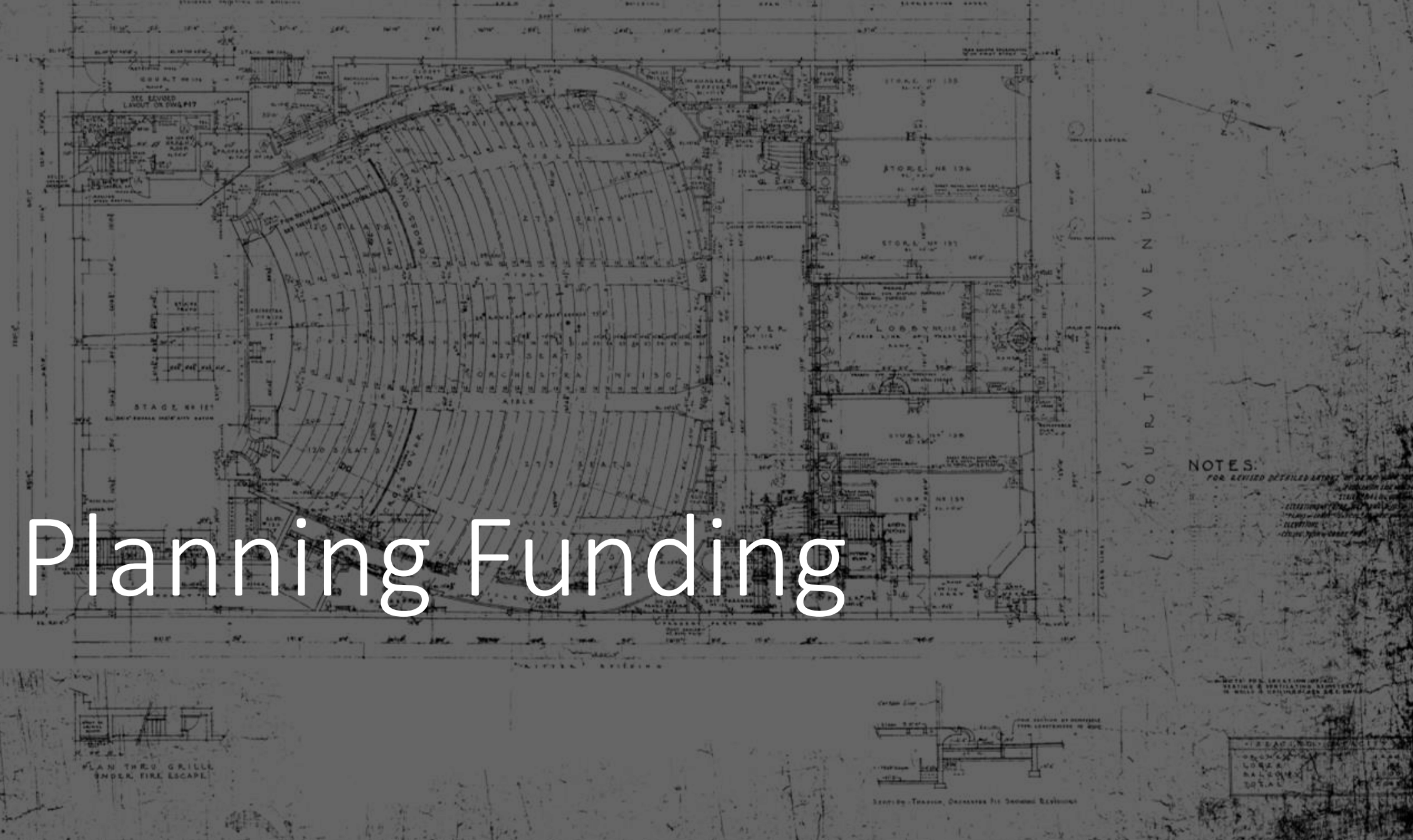




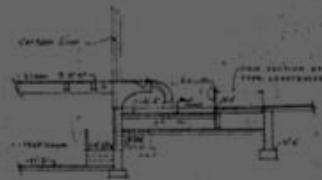
Financial Incentives for Preservation

West Virginia State Historic Preservation Office

Planning Funding



NOTES:
FOR REVISED DETAILS REFER TO DRAWING NO. 101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000



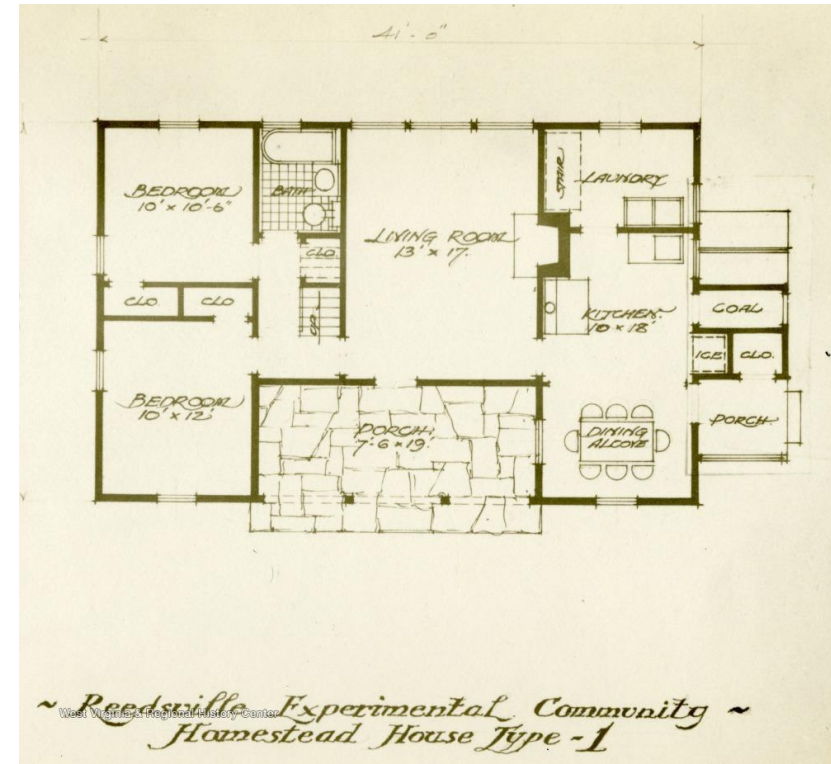
SEATING CAPACITY	
ORCHESTRA	150
LOBBY	100
BALCONY	100
TOTAL	350

ORCHESTRA PLAN
STYLLI ONE, EIGHTH FLOOR, EQUALLY TO BE STOOD

Survey & Planning Grants

WVSHPO - due October 31st

- **Historic Structure Report** – Discusses a property's historic appearance, changes made over time, present conditions, and recommendations for rehabilitation plans.
- **Feasibility Studies** – Detailed physical investigation of a property to determine the technical and financial undertaking required for a proposed project.
- **Plans and Specifications** – Working drawings and technical specifications necessary for a rehabilitation project.



History of Equal Rights Grants

- **NPS** – deadline as Congress apportions funding, generally August
- For properties associated with equal rights movements
- Provides federal funding for pre-preservation costs such as architectural or engineering services of between \$15,000 and \$50,000 in federal share



A photograph of a two-story white house with a porch, partially obscured by a large tree. A silver SUV is parked on the street in front of the house. The scene is set in a residential area with trees and a stone wall. The text 'Physical Preservation Funding' is overlaid in white on the left side of the image.

Physical Preservation Funding

Development Grants

- **WVSHPO** – due March 31st
- 50/50 matching grant
- Can provide up to \$50,000 per project
- Must show benefit to the community:
 - Describe its significance to local history
 - Letters of support from mayor, representatives, historic landmarks commissions, preservation nonprofits, other community stakeholders



Emergency Grants

- **WVSHPO** – rolling deadline
- Provides funding for circumstances out of owner's control – generally cannot fund deferred maintenance
- 50/50 matching grant
- Up to \$10,000 – mostly can fund stabilization





Save America's Treasures

- **NPS** - deadline as Congress apportions funding, generally December
- Properties must have national historic significance or be National Historic Landmarks
- For projects between \$125,000 and \$750,000 in federal share
- Requires a 50/50 match



Paul Bruhn Grant Funding (subgrant)

- NPS grants funding to a municipality, non-profit, CLG, SHPO, etc.
- The grantee disburses funding to applicants who have applied
- The grantee determines:
 - Which types of projects to fund
 - How much each project will be awarded

National Trust for Historic Preservation Grants

- National Trust Preservation Fund
- African American Cultural Heritage Action Fund
- National Fund for Sacred Places
- Cynthia Woods Mitchell Fund for Historic Interiors



Preservation Alliance of West Virginia

- Microloan Program
 - Provides loans at a 2% interest rate for 24 month periods
- Saving Historic Places Grant
 - Opens when PAWV has received subgrant funding, usually from the NPS



Brownfields Assistance & Grants

- Funding and assistance for properties with hazardous substances or contaminants
 - Lead
 - Asbestos
 - Chemical waste



Other Grants

- Regional Grants
 - State-wide preservation groups
 - Regional preservation orgs
- Friends Group Grants
 - City-wide preservation orgs
- Municipality Grants
 - Façade improvement grants
 - Upper-floor incentive grants
 - Reuse/development grants
 - General preservation grants



Historic Tax Credits

- The HTC Program allows building owners who have completed a qualified, *certified rehabilitation* of a *certified historic structures* to receive an income tax credit based on the amount spent on *qualified expenses* during the rehabilitation
- Administered by the National Park Service and the WV State Historic Preservation Office
- Leveraged over \$70 million in private investment and earned historic building owners \$17 million in state tax credits in FY 2024
- Follows the Secretary of the Interior's *Standards for Rehabilitation*
- 3-step application process



Ananias Pitsenbarger Farm, Franklin, Pendleton County

Commercial Historic Tax Credit

25% State income tax credit, 20% Federal income tax credit

- Total: 45% tax credit on all qualified rehabilitation expenditures (QREs)
- Credit taken differently for Fed & State credits

Eligibility Requirements:

- Building(s) must be listed on the National Register
- Expend the greater of \$5,000 or the adjusted basis of the building within 2 years (5 years if phased rehabilitation is described)
- Secretary of the Interior's *Standards for Rehabilitation* must be met
- Must be used as an income-producing property for five years after rehabilitation is completed





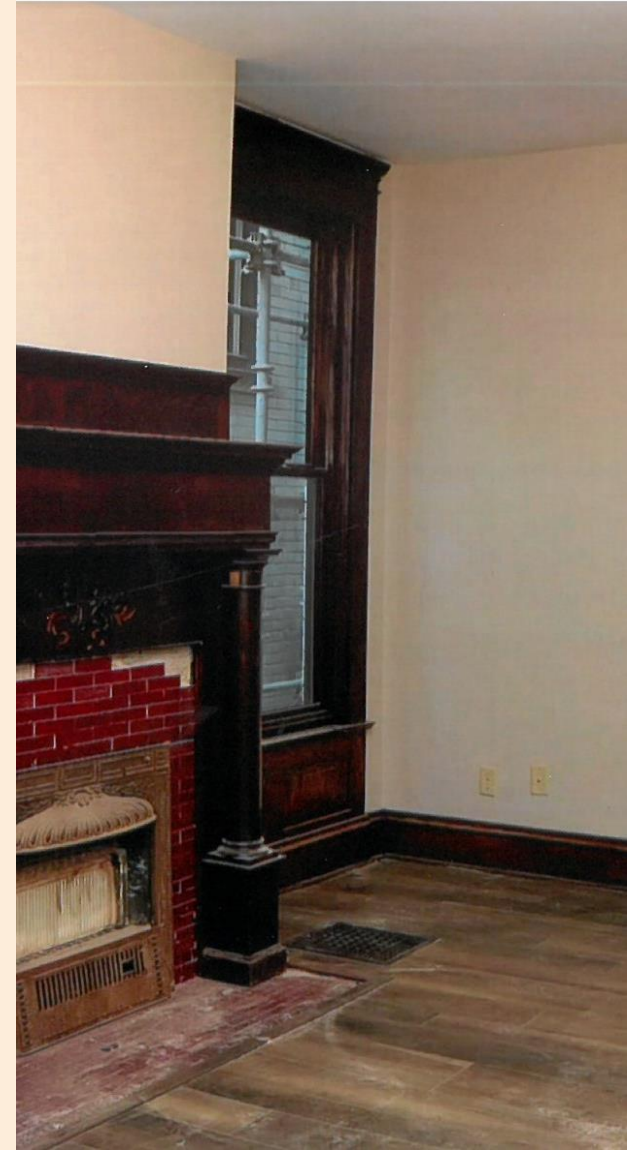
Qualified Rehabilitation Expenditures (QREs)

Qualified Expenditures:

- Structural components of a building
- Walls, roof, electrical, plumbing, chimneys, windows, etc.
- Soft costs like architect/engineer fees
- Construction period interest and taxes
- Other fees charged to a capital account

Non-Qualified:

- Acquisition costs
- Additions/enlargements
- Appliances
- Cabinets
- Decks (if not part of original building)
- Exterior facilities work
- Feasibility studies





WEST VIRGINIA DEPARTMENT OF ARTS, CULTURE AND HISTORY
HISTORIC REHABILITATED BUILDING/RESIDENTIAL HISTORIC
REHABILITATED BUILDING INVESTMENT CREDIT
CERTIFICATE OF APPROVAL-SALE/TRANSFER/ASSIGNMENT

PART I – TRANSFEROR INFORMATION

ORIGINAL CERTIFICATION NUMBER: _____

ORIGINAL QUALIFIED TAX CREDIT: _____

NAME OF TRANSFEROR: _____

CONTACT PERSON: _____

WV TAX ID NUMBER/SSN: _____ TAX YEAR CREDIT FIRST USED: _____

MAILING ADDRESS: _____

PART II – TRANSFEREE INFORMATION*

*IF MORE THAN ONE TRANSFERRE, A SEPARATE CERTIFICATE MUST BE COMPLETED FOR EACH.

NAME OF TRANSFEREE: _____

MAILING ADDRESS: _____

WEST VIRGINIA TAX ID NUMBER/SSN: _____

AMOUNT OF CREDIT TRANSFERRED SOLD OR ASSIGNED: _____

DATE OF TRANSFER, SALE OR ASSIGNMENT: _____

DEPARTMENT OF ARTS, CULTURE AND HISTORY: _____

TELEPHONE NUMBER: _____

Using Tax Credits

- Federal Historic Tax credits are **ineligible** for transfer, sale, or assignment
- State Historic Tax Credits are **eligible** for transfer, sale, or assignment
 - State HTC transfers must be approved by our office
 - Transfer Form found on the SHPO website
- Include approved Part 3, transfer form, phase determination (if applicable), and Tax Schedule RBIC or RBIC-A in submission to State Tax Department
- Reach out to State Tax Division for more information



Questions?

Meredith Dreistadt

Acting Deputy State Historic Preservation Officer

Tax Credit/Certified Local Government Coordinator

meredith.c.dreistadt@wv.gov

304-558-0240 ext. 138

[SHPO website – wvculture.org](http://wvculture.org)

The program receives Federal funds from the National Park Service. Regulations of the U.S. Department of Interior strictly prohibit unlawful discrimination in departmental Federally Assisted Programs on the basis of race, color, national origin, age or handicap. Any person who believes he or she has been discriminated against in any program, activity or facility operated by a recipient of federal assistance should write to: Director, Equal Opportunity Program, U.S. Department of the Interior, National Park Service, P. O. Box 37127, Washington, D.C. 20013-7127.